

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.¹

Chapter 11

Case No. 19-23649

(Jointly Administered)

**FOURTEENTH MONTHLY FEE STATEMENT OF GRANT THORNTON LLP FOR:
(I) ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
INCURRED FOR RETENTION AS CONSULTANTS TO DEBTORS FOR THE PERIOD
OCTOBER 1, 2022 TO OCTOBER 31, 2022; AND (II) PAYMENT OF ACCRUED BUT
UNPAID INVOICES FOR SERVICES PERFORMED IN THE ORDINARY COURSE OF
DEBTORS' BUSINESS THROUGH OCTOBER 31, 2022**

Name of Applicant:

Grant Thornton LLP (“Grant Thornton”)

Authorized to Provide Professional
Services to:

Debtors

Date of Retention:

April 28, 2021 (*nunc pro tunc* to January 20, 2021)
for Tax Consulting Services [Docket No. 2760];
September 28, 2021 for Employee Tax Analysis
and Valuation Services (effective September 1,
2021) [Docket No. 3831]; and **October 20, 2022**
(effective September 27, 2022) [Docket No. 5188].
The foregoing retentions are for services provided to
Debtors by Grant Thornton in connection with the
Plan and in furtherance of the administration of
Debtors' bankruptcy cases (as further identified and
defined below, the “Plan Services”)

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Period for Which Compensation and Reimbursement is Sought (“Fee Period”):

For the Plan Services: September 1, 2022 through October 31, 2022

For OCB Tax Services (as defined below):
Accrued but unpaid invoices for services performed in the ordinary course of Debtors’ business through October 31, 2022

Amount of Compensation Sought as Actual, Reasonable and Necessary for Plan Services:

\$185,342.50

Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary for Plan Services:

\$8,890.00

Amount of Compensation Sought as Actual, Reasonable and Necessary for Tax Services Provided to the Debtors in the Ordinary Course of Business (as further identified and defined below, the “OCB Tax Services”):

\$7,400.70

Total Compensation (80%) and Expenses (100%) for Plan Services, Plus Total Compensation (100%) for OCB Tax Services Requested in this Fourteenth MFS:

\$164,564.30

INTRODUCTION

Pursuant to sections 327, 330 and 331 of chapter 11 of title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the *Order Authorizing the Retention and Employment of Grant Thornton LLP as Tax Restructuring Consultants for the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2760] (the “**Retention Order**”), the *Order Authorizing the Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3831] (the “**Supplemental Retention Order**”), the *Order Authorizing the Second*

Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Business Advisory Services Effective September 27, 2022 [Docket No. 5188] (the “**Second Supplemental Retention Order**”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals, dated November 21, 2019* [Docket No. 529] (the “**Interim Compensation Order**”), Grant Thornton submits this *Fourteenth Monthly Fee Statement of Grant Thornton LLP for: (I) Allowance of Compensation and Reimbursement of Expenses Incurred for Retention as Consultants to Debtors for the Period October 1, 2022 to October 31, 2022; and (II) Payment of Accrued But Unpaid Invoices for Services Performed in the Ordinary Course of Debtors’ Business Through October 31, 2022* (this “**Fourteenth MFS**”).

SUMMARY OF SERVICES PROVIDED AND GRANT THORNTON’S RETENTION

A. Services Provided by Grant Thornton in the Ordinary Course of the Debtors’ Business Unrelated to the Bankruptcy Case

1. Prior to September 15, 2019 (the “**Petition Date**”), the Debtors engaged Grant Thornton to provide tax-related services pursuant to the terms and conditions of that certain master agreement, dated June 1, 2018 (the “**MSA**”), and other related statements of work executed in connection therewith.

2. As previously disclosed in the Retention Order, the Debtors retained Grant Thornton after the Petition Date to continue to provide certain tax-related services to assist the Debtors in the ordinary course of their business operations (the “**OCB Tax Services**”), which work consisted of the following services:

- a. Sales and Use Tax Compliance Services: On August 11, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, pursuant to which Grant Thornton was retained to assist the Debtors with the generation of sales, use and other

transactional tax returns by providing tax return compliance services. That August 11, 2020 statement of work was subsequently replaced and superseded by that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, dated March 2, 2021.

- b. 2020 and 2021 Tax Preparation Services: On December 7, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2020 taxable year, which work has been completed. On January 20, 2022, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2021 taxable year.
- c. Global Mobility Services: On June 18, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Global Mobility Services*, pursuant to which Grant Thornton was retained to provide tax compliance and consulting services for disclosures, review and execution related to United States and United Kingdom tax returns for the years 2015 through 2019. Such services included, among other things: (i) discovery of over-reporting of income; (ii) consultation on the approach to amendments; (iii) preparation of adjusted compensation figures for necessary years; (iv) preparation of tax equalization settlements for necessary years; (v) discussions on processes and

filings with the Debtors and David Lundie; and (vi) assistance with responses to IRS and HMRC notices. On April 15, 2021, the Debtors and Grant Thornton entered into that certain *Statement of Work for GMS Compliance Services*, pursuant to which Grant Thornton's engagement to provide Global Mobility Services was extended to the 2020 and 2021 tax years.

3. Because the OCB Tax Services were being provided in the ordinary course of the Debtors' business and were unrelated to the administration of the bankruptcy cases, Grant Thornton understood that it was not necessary for it to be retained in these bankruptcy cases and that payment on account of such OCB Tax Services would be paid consistent with past practices and in the ordinary course of the Debtors' ongoing business operations. Thus, prior to approval of Grant Thornton's retention with respect to the Plan Services (as further described below), the OCB Tax Services, including the billing and payment process, were not subject to the Interim Compensation Order or other fee procedures applicable to professionals retained in these bankruptcy cases.

B. Services for Which Grant Thornton was Subsequently Retained Relating to the Debtors' Plan Confirmation Efforts and Bankruptcy Administration

4. In January 2021, the Debtors requested that Grant Thornton provide additional tax structuring services that directly related to the development of the Debtors' chapter 11 plan of reorganization in these bankruptcy cases (the "**Plan**"), including certain complicated tax related implications of the new entity ("**Newco**") anticipated to be created in the bankruptcy reorganization. As a result of this requested expansion in the scope of work being provided, on or about January 20, 2021, Grant Thornton and the Debtors entered into that certain *Statement of Work for Tax Structuring Services* (the "**Tax Structuring Plan-Related SOW**").

5. On April 13, 2021, the Debtors filed the *Application of Debtors for Authority to Retain and Employ Grant Thornton LLP as Tax Structuring Consultants to the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2636], and the Court entered the Retention Order on April 28, 2021.

6. In August 2021, the Debtors requested that Grant Thornton further expand the scope of its retention and provide additional services related to their Plan confirmation efforts. Specifically, the Debtors and Grant Thornton entered into the *Statement of Work for Advisory Services*, dated August 25, 2021 (the “**Valuation Services Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide valuation advisory services to the Debtors relating to the Plan and the formation of the Newco as provided therein. The Debtors and Grant Thornton also entered into the *Statement of Work for Employment Tax Services & State Corporate Income/Franchise Tax Nexus Analysis Services*, dated August 26, 2021 (the “**Tax Analysis Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide tax analysis for certain employment and other tax issues relating to the Plan and formation of the Newco as provided therein.

7. On September 10, 2021, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3761], and the Court entered the Supplemental Retention Order on September 28, 2021.

8. In or around September 2022, the Debtors requested that Grant Thornton further expand the scope of its retention by providing certain business advisory services to the Debtors. On September 27, 2022, the Debtors and Grant Thornton entered into the following agreements (collectively, the “**BAS Agreements**”): (i) the engagement letter, including *Attachment A* –

STANDARD GRANT THORNTON LLP ENGAGEMENT TERMS attached thereto; and (ii) the *Statement of Work (SOW) for Advisory Services*. On October 4, 2022, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Business Advisory Services Effective September 27, 2022* [Docket No. 5113], and the Court entered the Second Supplemental Retention Order on October 20, 2022 [Docket No. 5188].

9. Pursuant to the Retention Order, the Supplemental Retention Order and the Second Supplemental Retention Order, compensation and reimbursement for the services provided under the Tax Structuring Plan-Related SOW, the Valuation Services Plan-Related SOW, the Tax Analysis Plan-Related SOW and the BAS Agreements (collectively, the “**Plan Services**”) are subject to, and must be in compliance with, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court for allowance of monthly, interim and final fee applications.

SUMMARY OF REQUESTED COMPENSATION FOR THE FEE PERIOD

10. By this Fourteenth MFS, Grant Thornton seeks compensation and reimbursement of expenses in the total amount of \$164,564.30, which is composed of:

- a. Compensation and Reimbursement for Plan Services: Compensation and reimbursement of expenses in the total amount of \$157,164.00 on account of:
 - (i) compensation in the amount of \$148,274.00, representing 80% of the total amount of reasonable compensation for actual, necessary Plan Services that Grant Thornton incurred during the Fee Period in the amount of \$185,342.50;
 - plus (ii) reimbursement in the amount of \$8,890.00, representing 100% of the total amount of actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period.

- b. Compensation for OCB Tax Services: Compensation in the total amount of \$7,400.70, representing 100% of the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton has incurred during the Fee Period. Because of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including in this Fourteenth MFS the outstanding amount owed in the ordinary course of business for which payment has not yet been made relating to the OCB Tax Services.

ITEMIZATION OF SERVICES RENDERED AND DISBURSEMENTS INCURRED

11. Attached hereto as **Exhibit A** is a chart of the number of hours expended and fees incurred (on an aggregate basis) by Grant Thornton consultants during the Fee Period with respect to each project category billed to the Plan Services. As reflected in **Exhibit A**, Grant Thornton consultants expended a total of 318.60 hours and incurred \$185,342.50 in fees during the Fee Period in connection with the Plan Services. Pursuant to this Fourteenth MFS, Grant Thornton seeks reimbursement for 80% of such fees, totaling \$148,274.00.

12. Attached hereto as **Exhibit B** is a chart of Grant Thornton consultants that billed time to the Plan Services, including the standard hourly rate for each consultant who rendered Plan Services to the Debtors in connection with these chapter 11 cases during the Fee Period, and the title, hourly rate, aggregate hours worked and the amount of fees earned by each consultant. The blended hourly billing rate of consultants for all Plan Services (including hours spent on fixed fee matters, if any) provided during the Fee Period is \$581.74.

13. Attached hereto as **Exhibit C** is a chart of necessary and out-of-pocket expenses incurred by Grant Thornton in the amount of \$8,890.00 in connection with providing professional services during the Fee Period and seeking compensation for such services in these bankruptcy cases. In connection with Grant Thornton's retention in these bankruptcy cases, at the Debtors' request, Grant Thornton utilized its own outside bankruptcy counsel to assist Grant Thornton with its retention and fee approval procedures. Pursuant to the Retention Order:

"Grant Thornton's reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant Thornton's external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Engagement Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the *[sic]* Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code."

Retention Order, ¶ 4. In accordance with the Retention Order, **Exhibit C** includes the invoices and supporting time records for Grant Thornton's outside legal counsel that constitute the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges incurred by Grant Thornton in connection with utilizing such external legal counsel.

14. Attached hereto as **Exhibit D1 through D3** are the time records of Grant Thornton for the Fee Period organized by month and project category with a daily time log describing the time spent by each consultant during the applicable Fee Period in connection with the Plan Services. **Exhibit D4** are copies of Grant Thornton's invoices relating to such time records.

15. Attached as **Exhibit E** are invoices for the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton incurred covering the Fee Period. In light of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out

of an abundance of caution and for purposes of full disclosure, Grant Thornton is including this disclosure of outstanding amounts owed in the ordinary course of business for which payment has not yet been received relating to the OCB Tax Services.

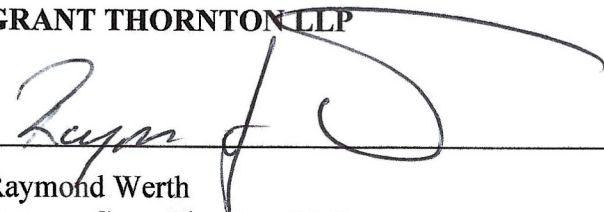
Notice

16. The Debtors will provide notice of this Fourteenth MFS in accordance with the Interim Compensation Order. Grant Thornton submits that no other or further notice be given.

WHEREFORE, Grant Thornton, in connection with services rendered on behalf of the Debtors, respectfully requests compensation in the aggregate amount of \$164,564.30, composed of: (i) \$148,274.00, which is equal to 80% of the total amount of reasonable compensation for actual, necessary consulting services that Grant Thornton incurred during the Fee Period (*i.e.*, \$185,342.50) on account of the Plan Services; plus (ii) 100% of the actual, reasonable and necessary expenses for which Grant Thornton seeks reimbursement on account of the Plan Services in the amount of \$8,890.00; plus (iii) 100% of the total amount of reasonable compensation in the amount of \$7,400.70 for actual, necessary OCB Tax Services that Grant Thornton incurred through October 31, 2022.

December 8, 2022
New York, NY

GRANT THORNTON LLP



Raymond Werth
Partner, Grant Thornton LLP
757 Third Ave., 9th Floor
New York, NY 10017
Telephone: (212) 599-0100

EXHIBIT A

**SUMMARY OF PLAN SERVICES BY CATEGORY
(For Fee Period October 1, 2022 through October 31, 2022)**

Time Category	Category Descriptions	Exhibit	Total Billed Hours	Total Fees Incurred
Business Advisory Services: General Analysis	This category includes activities associated with the general business advisory services related to the general analysis of the accounting and finance function, management processes, and understanding of EBITDA.	D1	154.10	\$93,856.50
Business Advisory Services: Strategic Operations	This category includes activities associated with development of a standalone operating cost model and identifying one-time separation costs.	D2	150.50	\$82,043.50
Employee Tax Services: Payroll Tax Support (Hourly Fees)	This category includes activities associated with preparation of state and local payroll tax registration, update and closure forms, preparation of payroll tax matrix, coordination with Ceridian, preparation of successorship memo, etc.	D3	14	\$9,442.50
TOTAL			318.60	\$185,342.50

EXHIBIT B

**SUMMARY OF HOURLY PLAN SERVICES BY PROFESSIONAL
(For Fee Period October 1, 2022 through October 31, 2022)**

LAST NAME	FIRST NAME	TITLE	TOTAL HOURS	HOURLY RATE	TOTAL COMPENSATION
Alekseev	Alex	Manager	25.60	675.00	\$17,280.00
Barenbaum	Glenn	Partner	1.30	955.00	\$1,241.50
Bellovin	Hal	Managing Director	7.50	765.00	\$5,737.50
Blessing	Luisa	Senior Associate	53.20	515.00	\$27,398.00
Cianciotta	Joe	Manager	6.50	570.00	\$3,705.00
Flynn	Meighan	Senior Associate	83.00	515.00	\$42,745.00
Frederick	Steven	Associate	0.40	330.00	\$132.00
McGurl	Scott	Principal	1.00	955.00	\$955.00
Sachdeva	Surbhi	Manager	43.10	675.00	\$29,092.50
Sauerlander	Gunter	Senior Associate	70.70	515.00	\$36,410.50
Shahkarami	Sean	Director	26.30	785.00	\$20,645.50
TOTAL			318.60		\$185,342.50

EXHIBIT C

SUMMARY OF OUT-OF-POCKET EXPENSES AND SUPPORTING INVOICES

<u>CATEGORY</u>	<u>AMOUNT</u>
External Legal Counsel (See Attached Supporting Invoices)	\$8,890.00
TOTAL	\$8,890.00



Sklar Kirsh, LLP
1880 Century Park East, Suite 300
Los Angeles, CA 90067
(310) 845-6416 MAIN
accounting@sklarkirsh.com
Tax I.D. 37-1711630

Grant Thornton, LLP
Attn: Chris Stathopoulos
171 N. Clark Street, Suite 200
Chicago, IL 60601
chris.stathopoulos@us.gt.com; Liz.Piechnik@us.gt.com

November 16, 2022

Invoice #53233

Due Upon Receipt

For Professional Services Rendered Through October 31, 2022

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/03/2022	ASB	Finalized 12th fee statement for signature.	2.10	\$350.00	\$735.00
	KKF	Reviewed and revised 12th MFS to send to D. Consola for review and filing (0.3). Telephone conference with G. Barenbaum re: bankruptcy issues on timing and performance of work under the supplemental retention (0.1). Drafted emails to R. Werth re: signatures on 12th MFS and declaration in support of supplemental retention application (0.2). Finalized supplemental retention application to send to D. Consola for execution and filing (0.3).	0.90	\$625.00	\$562.50
10/04/2022	ASB	Draft 4th Interim Fee Application.	5.80	\$350.00	\$2,030.00
	KKF	Exchnaged emails with C. McDonald and B. Dimarie re: Purde request for additional information on sales and use tax July invoice (0.1). Finalized 12th MFS pleading for filing and Werth Declaration in support of supplemental retention application to send to David Polk for filing (0.3).	0.40	\$625.00	\$250.00
10/05/2022	ASB	Continued to draft 4th Interim fee application.	2.50	\$350.00	\$875.00
	KKF	Drafted emails to P. Schwartzberg, T. Nobis, R. Werth and C. McDonald re: 12th MFS (0.2). Drafted email to G. Barenbaum re: status and timing of supplemental employment application (0.1).	0.30	\$625.00	\$187.50
10/10/2022	ASB	Reviewed and revised Fourth Interim Application for compensation and refer to court orders for prior compensation.	1.00	\$350.00	\$350.00
	KKF	Reviewed and revised 4th Interim Fee Application and Werth Certificate.	1.70	\$625.00	\$1,062.50
10/11/2022	KKF	Final review of completed 4th interim fee application (0.3). Drafted email to R. Werth re: timing and execution of 4th interim fee application (0.1).	0.40	\$625.00	\$250.00
10/12/2022	ASB	Finalized 4th Interim Fee application and request invoice and other billing information re: Sklar Kirsh invoices.	3.30	\$350.00	\$1,155.00
	KKF	Exchanged emails with A. Bender, M. Giddens and R. Werth re: status of filing of 4th Interim Fee Application.	0.10	\$625.00	\$62.50

Grant Thornton LLP
November 16, 2022
Invoice # 53233

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
10/17/2022	KKF	Prepared order for supplemental employment application (0.2). Reviewed docket for service of interim fee application and exchanged emails with M. Giddens and D. Consola re: service of application and entering order for supplemental employment (0.4).	0.60	\$625.00	\$375.00
10/19/2022	KKF	Confirmed on docket lack of objections to 12th MFS and email C. McDonald to process payment.	0.20	\$625.00	\$125.00
10/20/2022	KKF	Emailed GT teams re: status and timing of 13th MFS (0.1). Reviewed entered order for supplemental employment and forwarded same with email message to C. Stathopoulos, G. Barenbaum and S. Cho (0.2).	0.30	\$625.00	\$187.50
10/21/2022	KKF	Reviewed conflict disclosure report and respond to G. Barenbaum re: requirements for same.	0.40	\$625.00	\$250.00
10/27/2022	KKF	Drafted email to Grant Thornton teams for status on September invoices for 13th MFS (0.1). Reviewed employee tax consulting invoices and forward same to A. Bender (0.1).	0.20	\$625.00	\$125.00
10/31/2022	ASB	Reviewed all invoices submitted and began preparation of 13th Monthly fee application.	0.70	\$350.00	\$245.00
	KKF	Exchanged emails with B. DiMaria and A. Bender re: time entries for 13th MFS.	0.10	\$625.00	\$62.50
For professional services rendered			21.0 hrs		\$8,890.00
SUBTOTAL					\$8,890.00
Total amount of this bill					\$8,890.00
Previous balance					\$15,860.00
Total Payments and Adjustments					\$0.00
Balance due upon receipt					\$24,750.00

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Kelly K. Frazier	KKF	Of Counsel	5.60	\$625.00	\$3,500.00
Amy S. Bender	ASB	Paralegal	15.40	\$350.00	\$5,390.00

It is a pleasure working with you. We appreciate your business.

EXHIBIT D1

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Business Advisory Services – General Analysis*)

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sachdeva, Surbhi	Manager	10/3/2022	0.7	\$675.00	\$472.50	Request list update with cost model IRL, internal review
Shahkarami, Sean	Director	10/3/2022	2.3	\$785.00	\$1,805.50	Review of materials in dataroom and review of Information Request List
Sachdeva, Surbhi	Manager	10/4/2022	0.4	\$675.00	\$270.00	Client introductions and internal catch up
Shahkarami, Sean	Director	10/4/2022	0.3	\$785.00	\$235.50	Call with Terrence Ronan to discuss IRL and materials
Sachdeva, Surbhi	Manager	10/13/2022	0.3	\$675.00	\$202.50	Sharepoint look through and mail client for follow up
Flynn, Meighan Patricia	Senior Associate	10/14/2022	0.9	\$515.00	\$463.50	Formation of analysis pack
Flynn, Meighan Patricia	Senior Associate	10/14/2022	2.7	\$515.00	\$1,390.50	Trial balance review and analysis pack set up
Flynn, Meighan Patricia	Senior Associate	10/14/2022	0.9	\$515.00	\$463.50	Reviewing file submissions and updating request list
Flynn, Meighan Patricia	Senior Associate	10/14/2022	2.7	\$515.00	\$1,390.50	Update information request list and review VDR
Sachdeva, Surbhi	Manager	10/14/2022	1.8	\$675.00	\$1,215.00	Analysis pack set up and trial balance reconciliation
Sachdeva, Surbhi	Manager	10/14/2022	0.4	\$675.00	\$270.00	Internal review and planning

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sachdeva, Surbhi	Manager	10/14/2022	1.7	\$675.00	\$1,147.50	Review of uploaded information and request list update
Shahkarami, Sean	Director	10/14/2022	2.9	\$785.00	\$2,276.50	Manage and provide instructions to team to update the IRL and begin building internal analysis
Shahkarami, Sean	Director	10/14/2022	1.6	\$785.00	\$1,256.00	Review and assess files uploaded into the VDR
Barenbaum, Glenn P.	Partner	10/17/2022	0.2	\$955.00	\$191.00	Internal communications
Flynn, Meighan Patricia	Senior Associate	10/17/2022	0.2	\$515.00	\$103.00	Financial information request list with Mr. Ronan and Mr. Darragh
Flynn, Meighan Patricia	Senior Associate	10/17/2022	0.4	\$515.00	\$206.00	Internal work allocation and planning
Flynn, Meighan Patricia	Senior Associate	10/17/2022	3.6	\$515.00	\$1,854.00	Review and analysis of accounts payable/receivable aging
Flynn, Meighan Patricia	Senior Associate	10/17/2022	4.1	\$515.00	\$2,111.50	Review of trial balance accounts & compilation of analysis pack schedules
Sachdeva, Surbhi	Manager	10/17/2022	0.7	\$675.00	\$472.50	Financial information request list with Mr. Ronan and Mr. Darragh and follow up mail
Sachdeva, Surbhi	Manager	10/17/2022	0.4	\$675.00	\$270.00	Internal daily work allocation and planning meeting
Sachdeva, Surbhi	Manager	10/17/2022	3.1	\$675.00	\$2,092.50	Review and update of trial balance and reconciliation to historical financials
Flynn, Meighan Patricia	Senior Associate	10/18/2022	3.9	\$515.00	\$2,008.50	Review and analysis of accounts receivable/payable agings

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	10/18/2022	1.8	\$515.00	\$927.00	Review and analysis of bank statements and reconciliations
Flynn, Meighan Patricia	Senior Associate	10/18/2022	0.5	\$515.00	\$257.50	Internal work allocation and planning
Flynn, Meighan Patricia	Senior Associate	10/18/2022	2.4	\$515.00	\$1,236.00	Review of trial balance accounts & compilation of analysis pack schedules
Sachdeva, Surbhi	Manager	10/18/2022	2.4	\$675.00	\$1,620.00	Review and update of trial balance mappings and sub-mappings
Sachdeva, Surbhi	Manager	10/18/2022	2.4	\$675.00	\$1,620.00	HTML conversion to excel for agings and trial balance update
Sachdeva, Surbhi	Manager	10/18/2022	0.5	\$675.00	\$337.50	Internal daily work allocation and planning
Flynn, Meighan Patricia	Senior Associate	10/19/2022	2.2	\$515.00	\$1,133.00	Review of trial balance accounts & compilation of analysis pack schedules
Flynn, Meighan Patricia	Senior Associate	10/19/2022	3.4	\$515.00	\$1,751.00	Review compiled date & prepare draft management meeting materials
Flynn, Meighan Patricia	Senior Associate	10/19/2022	1.3	\$515.00	\$669.50	Review and analysis of accounts payable/receivable aging
Flynn, Meighan Patricia	Senior Associate	10/19/2022	0.3	\$515.00	\$154.50	Internal work allocation and planning
Sachdeva, Surbhi	Manager	10/19/2022	0.2	\$675.00	\$135.00	Internal discussion and review with the operation diligence team
Sachdeva, Surbhi	Manager	10/19/2022	0.6	\$675.00	\$405.00	AR aging clean up, normalization and set up

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	10/20/2022	0.9	\$515.00	\$463.50	Review and analysis of bank statements and reconciliations
Flynn, Meighan Patricia	Senior Associate	10/20/2022	0.3	\$515.00	\$154.50	Internal work allocation and planning
Flynn, Meighan Patricia	Senior Associate	10/20/2022	3.7	\$515.00	\$1,905.50	Review of trial balance accounts & compilation of analysis pack schedules
Flynn, Meighan Patricia	Senior Associate	10/20/2022	1.8	\$515.00	\$927.00	Review compiled data & prepare draft management meeting materials
Sachdeva, Surbhi	Manager	10/20/2022	2.7	\$675.00	\$1,822.50	Review and update of TB walkthrough
Sachdeva, Surbhi	Manager	10/20/2022	0.6	\$675.00	\$405.00	Internal work allocation, update and planning
Sachdeva, Surbhi	Manager	10/20/2022	1.2	\$675.00	\$810.00	Review and update of management meeting agenda
Shahkarami, Sean	Director	10/20/2022	3.6	\$785.00	\$2,826.00	Review internal analysis and reconciliations of financials
Barenbaum, Glenn P.	Partner	10/21/2022	0.2	\$955.00	\$191.00	Discuss and evaluate disentanglements and corporation allocations
Flynn, Meighan Patricia	Senior Associate	10/21/2022	4.2	\$515.00	\$2,163.00	Review and analysis of sales revenue
Flynn, Meighan Patricia	Senior Associate	10/21/2022	2.8	\$515.00	\$1,442.00	Trending analysis of trial balance accounts
Flynn, Meighan Patricia	Senior Associate	10/21/2022	0.9	\$515.00	\$463.50	Internal update and planning

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sachdeva, Surbhi	Manager	10/21/2022	2.9	\$675.00	\$1,957.50	Entanglement discussion agenda and schedules
Sachdeva, Surbhi	Manager	10/21/2022	0.9	\$675.00	\$607.50	Internal update and planning
Sachdeva, Surbhi	Manager	10/21/2022	4.2	\$675.00	\$2,835.00	Management meeting word agenda and excel schedules
Shahkarami, Sean	Director	10/21/2022	3.1	\$785.00	\$2,433.50	Review and edit Agenda and supplementary schedules and request call to discuss financials and entanglements
Shahkarami, Sean	Director	10/21/2022	2.3	\$785.00	\$1,805.50	Analyze shared costs and potential entanglements to understand reconciling variances in financials
Flynn, Meighan Patricia	Senior Associate	10/24/2022	2.6	\$515.00	\$1,339.00	Review and analysis of compensation and headcount details
Flynn, Meighan Patricia	Senior Associate	10/24/2022	2.1	\$515.00	\$1,081.50	Review compiled date and prepare management meeting materials
Flynn, Meighan Patricia	Senior Associate	10/24/2022	3.9	\$515.00	\$2,008.50	Trending analysis of trial balance accounts
Barenbaum, Glenn P.	Partner	10/25/2022	0.9	\$955.00	\$859.50	Discuss internal financial reconciliation with Management
Flynn, Meighan Patricia	Senior Associate	10/25/2022	0.9	\$515.00	\$463.50	Review and analysis of sales revenue
Flynn, Meighan Patricia	Senior Associate	10/25/2022	0.9	\$515.00	\$463.50	Call with Sequoia management to discuss draft financials and reconciliation - team call to prevent redundant calls

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	10/25/2022	0.3	\$515.00	\$154.50	Internal update and planning
Flynn, Meighan Patricia	Senior Associate	10/25/2022	2.3	\$515.00	\$1,184.50	Review file submissions and update request list
Sachdeva, Surbhi	Manager	10/25/2022	0.9	\$675.00	\$607.50	Call with Sequoia management to discuss draft financials and reconciliation "
Sachdeva, Surbhi	Manager	10/25/2022	0.3	\$675.00	\$202.50	Internal update and planning
Shahkarami, Sean	Director	10/25/2022	0.9	\$785.00	\$706.50	Call with Sequoia management to discuss draft financials and reconciliation - team call to prevent redundant calls
Shahkarami, Sean	Director	10/25/2022	0.9	\$785.00	\$706.50	Call with Sequoia management to discuss draft financials and reconciliation - team call to prevent redundant calls
Shahkarami, Sean	Director	10/25/2022	1.9	\$785.00	\$1,491.50	Review new files uploaded to VDR and guide input into analysis
Flynn, Meighan Patricia	Senior Associate	10/26/2022	0.8	\$515.00	\$412.00	Review and analysis of bank statements and bank reconciliation to sales revenue
Flynn, Meighan Patricia	Senior Associate	10/26/2022	0.8	\$515.00	\$412.00	Review reconciliations and trial balance mapping
Flynn, Meighan Patricia	Senior Associate	10/26/2022	1.3	\$515.00	\$669.50	Internal update, review and planning
Flynn, Meighan Patricia	Senior Associate	10/26/2022	3.2	\$515.00	\$1,648.00	Review and analysis of sales revenue

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sachdeva, Surbhi	Manager	10/26/2022	1.1	\$675.00	\$742.50	Internal update, review and planning
Sachdeva, Surbhi	Manager	10/26/2022	1.9	\$675.00	\$1,282.50	payroll and internals reconciliation analysis and review of new uploads to data site
Sachdeva, Surbhi	Manager	10/26/2022	2.9	\$675.00	\$1,957.50	Update meeting agenda per new information, finalize and send for review
Shahkarami, Sean	Director	10/26/2022	1.3	\$785.00	\$1,020.50	Guide team and assist preparation of agenda for Management Meetings
Flynn, Meighan Patricia	Senior Associate	10/27/2022	0.6	\$515.00	\$309.00	Internal update, review and planning
Flynn, Meighan Patricia	Senior Associate	10/27/2022	5.4	\$515.00	\$2,781.00	Review file submissions and update request list
Flynn, Meighan Patricia	Senior Associate	10/27/2022	2.7	\$515.00	\$1,390.50	Review and analysis of bank statements and bank reconciliation to sales revenue
Sachdeva, Surbhi	Manager	10/27/2022	1.4	\$675.00	\$945.00	Update of analysis and meeting agenda basis new uploads (inventory, agings, etc.) and internal review
Sachdeva, Surbhi	Manager	10/27/2022	0.6	\$675.00	\$405.00	Internal update, review and planning
Sachdeva, Surbhi	Manager	10/27/2022	0.9	\$675.00	\$607.50	Review of new uploads
Flynn, Meighan Patricia	Senior Associate	10/28/2022	2.6	\$515.00	\$1,339.00	Review trial balance and management file submissions for potential adjustments

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	10/28/2022	2.1	\$515.00	\$1,081.50	Review and analysis of sales revenue
Shahkarami, Sean	Director	10/28/2022	2.1	\$785.00	\$1,648.50	Review of analysis from files in VDR and input in the agenda for Management Meetings.
Flynn, Meighan Patricia	Senior Associate	10/31/2022	2.3	\$515.00	\$1,184.50	Prepare management meeting materials
Flynn, Meighan Patricia	Senior Associate	10/31/2022	1.9	\$515.00	\$978.50	Review and analysis of inventory
Flynn, Meighan Patricia	Senior Associate	10/31/2022	0.4	\$515.00	\$206.00	Internal work allocation and planning
Frederick, Steven Christopher	Associate	10/31/2022	0.4	\$330.00	\$132.00	Internal work allocation and planning
Sachdeva, Surbhi	Manager	10/31/2022	2.9	\$675.00	\$1,957.50	Management meeting agenda review, finalize and send out
Sachdeva, Surbhi	Manager	10/31/2022	2.1	\$675.00	\$1,417.50	Review of new information provided and earnings analysis kick off
Shahkarami, Sean	Director	10/31/2022	3.1	\$785.00	\$2,433.50	Review and provide feedback and comments on Management Meeting materials
TOTAL			154.10		\$93,856.50	

EXHIBIT D2

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Business Advisory Services – Strategic Operations Services*)

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sauerlander, Gunter Stephan	Senior Associate	10/10/2022	1.8	\$515.00	\$927.00	Multiple internal meetings with Alex Alekseev and Luisa Blessing discussing and reviewing data received to date
Sauerlander, Gunter Stephan	Senior Associate	10/10/2022	1.2	\$515.00	\$618.00	Detailed project planning - Interview framework development
Sauerlander, Gunter Stephan	Senior Associate	10/10/2022	1.9	\$515.00	\$978.50	Detailed project planning - Research framework development
Sauerlander, Gunter Stephan	Senior Associate	10/10/2022	1.5	\$515.00	\$772.50	Detailed project planning - Workback framework development
Sauerlander, Gunter Stephan	Senior Associate	10/10/2022	1.6	\$515.00	\$824.00	Detailed project planning - Meeting candence framework development
Alekseev, Alexey	Manager	10/11/2022	1.4	\$675.00	\$945.00	DR materials review
Alekseev, Alexey	Manager	10/11/2022	0.7	\$675.00	\$472.50	Review of historical financials
Alekseev, Alexey	Manager	10/11/2022	1.8	\$675.00	\$1,215.00	DR materials review
Alekseev, Alexey	Manager	10/11/2022	1.1	\$675.00	\$742.50	Review of trial balances
Alekseev, Alexey	Manager	10/11/2022	0.9	\$675.00	\$607.50	Review of the allocation methodology
Sauerlander, Gunter Stephan	Senior Associate	10/11/2022	1.9	\$515.00	\$978.50	Review and analysis of documents received to date - IT

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sauerlander, Gunter Stephan	Senior Associate	10/11/2022	1.8	\$515.00	\$927.00	Review and analysis of documents received to date - S&P
Sauerlander, Gunter Stephan	Senior Associate	10/11/2022	1.7	\$515.00	\$875.50	Review and analysis of documents received to date - G&A
Sauerlander, Gunter Stephan	Senior Associate	10/11/2022	1.9	\$515.00	\$978.50	Review and analysis of documents received to date - R&D
Sauerlander, Gunter Stephan	Senior Associate	10/11/2022	0.4	\$515.00	\$206.00	Review and analysis of documents received to date - Non-site
Alekseev, Alexey	Manager	10/12/2022	0.6	\$675.00	\$405.00	Internal Project Kick-off call with Gunter Sauerlander and Luisa Blessing
Alekseev, Alexey	Manager	10/12/2022	0.6	\$675.00	\$405.00	Review of materials, agenda for an internal Kick off call
Alekseev, Alexey	Manager	10/12/2022	1.3	\$675.00	\$877.50	Reviewed business operations overview for consideration in developing stand alone cost model and separation cost analysis.
Alekseev, Alexey	Manager	10/12/2022	1.9	\$675.00	\$1,282.50	Reviewed operational model for consideration in developing stand alone cost model and separation cost analysis.
Alekseev, Alexey	Manager	10/12/2022	1.3	\$675.00	\$877.50	Public source research.
Blessing, Luisa	Senior Associate	10/12/2022	0.6	\$515.00	\$309.00	Internal meeting with Alekseev, Alex and Sauerlander, Gunter for Kickoff.
Blessing, Luisa	Senior Associate	10/12/2022	1.5	\$515.00	\$772.50	Review Project SOW and engagement model

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sauerlander, Gunter Stephan	Senior Associate	10/12/2022	1.6	\$515.00	\$824.00	Preparation of project workplan draft - Identification of benchmarking resources
Sauerlander, Gunter Stephan	Senior Associate	10/12/2022	1.5	\$515.00	\$772.50	Preparation of project workplan draft - Identification of meeting candidates for interview
Sauerlander, Gunter Stephan	Senior Associate	10/12/2022	1.2	\$515.00	\$618.00	Preparation of project workplan draft - allocation of items to complete
Alekseev, Alexey	Manager	10/13/2022	0.4	\$675.00	\$270.00	Call with GS and LB / Workplan/Business model discussion & planning
Alekseev, Alexey	Manager	10/13/2022	0.3	\$675.00	\$202.50	Project plan review
Alekseev, Alexey	Manager	10/13/2022	1.8	\$675.00	\$1,215.00	SOW and project scope review
Alekseev, Alexey	Manager	10/13/2022	0.3	\$675.00	\$202.50	Review of materials, agenda for an internal call with GS and LB
Blessing, Luisa	Senior Associate	10/13/2022	1.7	\$515.00	\$875.50	Business model description and overview.
Blessing, Luisa	Senior Associate	10/13/2022	0.9	\$515.00	\$463.50	Review of sales documentation to review business model
Blessing, Luisa	Senior Associate	10/13/2022	1.9	\$515.00	\$978.50	Company business model review
Blessing, Luisa	Senior Associate	10/13/2022	0.2	\$515.00	\$103.00	Reviewed portfolio for consideration in developing stand alone cost model and separation cost analysis.
Blessing, Luisa	Senior Associate	10/13/2022	1.6	\$515.00	\$824.00	Project and company documentation review
Blessing, Luisa	Senior Associate	10/13/2022	1.7	\$515.00	\$875.50	Reviewed trial balance for consideration in developing

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						stand alone cost model and separation cost analysis.
Blessing, Luisa	Senior Associate	10/13/2022	0.4	\$515.00	\$206.00	Internal meeting with Alekseev, Alex and Sauerlander, Gunter
Alekseev, Alexey	Manager	10/14/2022	1.5	\$675.00	\$1,012.50	Review of the Business overview memo
Blessing, Luisa	Senior Associate	10/14/2022	1.9	\$515.00	\$978.50	Project and company operations documentation review
Blessing, Luisa	Senior Associate	10/14/2022	1.4	\$515.00	\$721.00	Historical financials review
Blessing, Luisa	Senior Associate	10/14/2022	1.3	\$515.00	\$669.50	P&L review
Blessing, Luisa	Senior Associate	10/14/2022	1.7	\$515.00	\$875.50	PowerBI intro to financial data review
Blessing, Luisa	Senior Associate	10/14/2022	0.8	\$515.00	\$412.00	Analysis on financial data
Blessing, Luisa	Senior Associate	10/14/2022	0.9	\$515.00	\$463.50	Portfolio P&L review
Alekseev, Alexey	Manager	10/17/2022	1.1	\$675.00	\$742.50	Review of DR documents (TB)
Alekseev, Alexey	Manager	10/17/2022	1.4	\$675.00	\$945.00	Review of DR documents (functional allocations)
Blessing, Luisa	Senior Associate	10/17/2022	1.8	\$515.00	\$927.00	Review of Trial Balances
Blessing, Luisa	Senior Associate	10/17/2022	0.8	\$515.00	\$412.00	New documentation received - TB review
McGurl, David Scott	Principal	10/17/2022	0.5	\$955.00	\$477.50	Partner - Model review
Sauerlander, Gunter Stephan	Senior Associate	10/17/2022	1.6	\$515.00	\$824.00	Internal review of documents uploaded to VDR and update of Information Request List - IT

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sauerlander, Gunter Stephan	Senior Associate	10/17/2022	1.6	\$515.00	\$824.00	Internal review of documents uploaded to VDR and update of Information Request List - S&P
Sauerlander, Gunter Stephan	Senior Associate	10/17/2022	1.7	\$515.00	\$875.50	Internal review of documents uploaded to VDR and update of Information Request List - G&A
Sauerlander, Gunter Stephan	Senior Associate	10/17/2022	1.8	\$515.00	\$927.00	Internal review of documents uploaded to VDR and update of Information Request List - R&D
Sauerlander, Gunter Stephan	Senior Associate	10/17/2022	1.2	\$515.00	\$618.00	Internal review of documents uploaded to VDR and update of Information Request List - Non-site
Alekseev, Alexey	Manager	10/18/2022	0.8	\$675.00	\$540.00	Review of DR documents (agreements, allocations), IRL update
Alekseev, Alexey	Manager	10/18/2022	0.3	\$675.00	\$202.50	Conf call with GS, LB on IRL review and next steps
Blessing, Luisa	Senior Associate	10/18/2022	0.3	\$515.00	\$154.50	Meeting with Alekseev, Alex and Sauerlander, Gunter for information request list review and next steps discussion
Blessing, Luisa	Senior Associate	10/18/2022	1.9	\$515.00	\$978.50	Document and materials review for Cost model (Compensation doc, Trial Balances)
Blessing, Luisa	Senior Associate	10/18/2022	0.6	\$515.00	\$309.00	Document and materials review for Cost model (Fixed assets rollovers, etc)
Blessing, Luisa	Senior Associate	10/18/2022	1.6	\$515.00	\$824.00	Status and comments update to information request matrix
Blessing, Luisa	Senior Associate	10/18/2022	1.8	\$515.00	\$927.00	Description of allocation and operation model
Blessing, Luisa	Senior Associate	10/18/2022	1.8	\$515.00	\$927.00	Historical financials and business performance review

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sauerlander, Gunter Stephan	Senior Associate	10/18/2022	0.9	\$515.00	\$463.50	Preparation of management meeting agenda - Topic identification
Sauerlander, Gunter Stephan	Senior Associate	10/18/2022	1.3	\$515.00	\$669.50	Preparation of management meeting agenda - Topics review
Sauerlander, Gunter Stephan	Senior Associate	10/18/2022	1.9	\$515.00	\$978.50	Preparation of management meeting agenda - Iterations to topics
Sauerlander, Gunter Stephan	Senior Associate	10/18/2022	1.6	\$515.00	\$824.00	Internal review of documents uploaded to VDR - S&P
Sauerlander, Gunter Stephan	Senior Associate	10/18/2022	1.5	\$515.00	\$772.50	Internal review of documents uploaded to VDR - R&D
Sauerlander, Gunter Stephan	Senior Associate	10/18/2022	1.2	\$515.00	\$618.00	Internal review of documents uploaded to VDR - G&A
Alekseev, Alexey	Manager	10/19/2022	0.7	\$675.00	\$472.50	Call with GS, LB on Allocation methodology, OP model and matrix review
Alekseev, Alexey	Manager	10/19/2022	1.5	\$675.00	\$1,012.50	Development of the client meeting agenda for week of 10/24
Blessing, Luisa	Senior Associate	10/19/2022	0.6	\$515.00	\$309.00	IRL input review for allocation and additional information
Blessing, Luisa	Senior Associate	10/19/2022	1.8	\$515.00	\$927.00	Documentation review to create the entanglements matrix of the operations model
Blessing, Luisa	Senior Associate	10/19/2022	0.8	\$515.00	\$412.00	Review of entanglement matrix for operations model
Blessing, Luisa	Senior Associate	10/19/2022	1.6	\$515.00	\$824.00	Roles and Compensation Central Document Matrix

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Blessing, Luisa	Senior Associate	10/19/2022	1.5	\$515.00	\$772.50	Working session to edit the allocation and operations model and the entanglements matrix with Gunter Sauerlander
Blessing, Luisa	Senior Associate	10/19/2022	0.6	\$515.00	\$309.00	Description of allocation and operations model
Blessing, Luisa	Senior Associate	10/19/2022	0.7	\$515.00	\$360.50	Allocation methodology, OP model and matrix review with Alekseev, Alex and Sauerlander, Gunter
Sauerlander, Gunter Stephan	Senior Associate	10/19/2022	1.4	\$515.00	\$721.00	Revision to meeting agenda topics
Sauerlander, Gunter Stephan	Senior Associate	10/19/2022	1.7	\$515.00	\$875.50	Alignment on meeting agenda topics and support docs to be discussed
Sauerlander, Gunter Stephan	Senior Associate	10/19/2022	0.6	\$515.00	\$309.00	Finalization of meeting agenda
Alekseev, Alexey	Manager	10/20/2022	0.3	\$675.00	\$202.50	Review of agenda, send meeting request to Terrence Ronan
McGurl, David Scott	Principal	10/21/2022	0.5	\$955.00	\$477.50	Partner - Model review
Alekseev, Alexey	Manager	10/24/2022	0.7	\$675.00	\$472.50	Teams conference with L. Blessing and Gunter Saurlander re submission of new documentation and trial balance for intercompany allocations.
Blessing, Luisa	Senior Associate	10/24/2022	1.1	\$515.00	\$566.50	Review of new documentation submitted by client: Accounting memos, inventory narratives and trial balances.
Blessing, Luisa	Senior Associate	10/24/2022	0.7	\$515.00	\$360.50	Teams conference with A. Alekseev and Gunter Surlander re submission of new

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						documentation and trial balance for intercompany allocations.
Sauerlander, Gunter Stephan	Senior Associate	10/24/2022	0.5	\$515.00	\$257.50	Teams conference with A. Alekseev and L. Blessing re submission of new documentation and trial balance for intercompany allocations, left meeting early after addressing my agenda items pertaining to staff compensation and benefits.
Alekseev, Alexey	Manager	10/25/2022	0.8	\$675.00	\$540.00	Call with Sequoia management to discuss draft financials and reconciliation (Alekseev, Alex, Sauerlander, Gunter, Blessing, Luisa, Flynn, Meighan, Sachdeva, Surbhi, Barenbaum, Glenn, Shahkarami, Sean, Darragh, Keith, Lee, Chloe, Bagatini, Marilia, Ronan. Attended meeting to ask questions and lead the ops side of the call.
Alekseev, Alexey	Manager	10/25/2022	0.4	\$675.00	\$270.00	Call prep: agenda, outstanding items review and pending questions
Alekseev, Alexey	Manager	10/25/2022	0.3	\$675.00	\$202.50	Full staff - Internal prep for client call (Alekseev, Alex, Sauerlander, Gunter, Blessing, Luisa, Flynn, Meighan, Sachdeva, Surbhi, Barenbaum, Glenn, Shahkarami, Sean)
Alekseev, Alexey	Manager	10/25/2022	0.1	\$675.00	\$67.50	Review of materials, agenda for an internal call, DR information review

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Alekseev, Alexey	Manager	10/25/2022	0.1	\$675.00	\$67.50	Review of materials for client call (GS, LB)
Blessing, Luisa	Senior Associate	10/25/2022	0.3	\$515.00	\$154.50	Full staff internal meeting prep for client call with: Alekseev, Alex, Sauerlander, Gunter, Flynn, Meighan, Sachdeva, Surbhi, Barenbaum, Glenn and Shahkarami, Sean
Blessing, Luisa	Senior Associate	10/25/2022	0.3	\$515.00	\$154.50	Centralized sharepoint notebook with client meeting notes for team
Blessing, Luisa	Senior Associate	10/25/2022	0.3	\$515.00	\$154.50	Creation of IT Inventory spreadsheet
Blessing, Luisa	Senior Associate	10/25/2022	0.9	\$515.00	\$463.50	Call with Sequoia management to discuss draft financials and reconciliation. Participants: Alekseev, Alex, Sauerlander, Gunter, Flynn, Meighan, Sachdeva, Surbhi, Barenbaum, Glenn, Shahkarami, Sean, Darragh, Keith, Lee, Chloe, Bagatini, Marilia, Ronan, Terr. Attended meeting for efficient update with all professionals in lieu of multiple separate meetings.
Blessing, Luisa	Senior Associate	10/25/2022	0.9	\$515.00	\$463.50	Client meeting notes edits and review of business operations model
Sauerlander, Gunter Stephan	Senior Associate	10/25/2022	1.2	\$515.00	\$618.00	Internal review of client provided documents and analysis in preparation for client meetings - Trial balance
Sauerlander, Gunter Stephan	Senior Associate	10/25/2022	1.1	\$515.00	\$566.50	Internal review of client provided documents and

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						analysis in preparation for client meetings - internal financials
Sauerlander, Gunter Stephan	Senior Associate	10/25/2022	1.9	\$515.00	\$978.50	Internal review of client provided documents and analysis in preparation for client meetings - Accounting policies
Sauerlander, Gunter Stephan	Senior Associate	10/25/2022	1.1	\$515.00	\$566.50	Internal review of client provided documents and analysis in preparation for client meetings - Allocation methodologies
Sauerlander, Gunter Stephan	Senior Associate	10/25/2022	0.1	\$515.00	\$51.50	Ops team internal prep for client call
Sauerlander, Gunter Stephan	Senior Associate	10/25/2022	0.9	\$515.00	\$463.50	Call with Sequoia management to discuss draft financials and reconciliation. Attended meeting to take notes on discussion for the ops team.
Sauerlander, Gunter Stephan	Senior Associate	10/25/2022	0.2	\$515.00	\$103.00	Full staff - Internal prep for client call
Blessing, Luisa	Senior Associate	10/27/2022	1.5	\$515.00	\$772.50	IRL review with new information
Blessing, Luisa	Senior Associate	10/27/2022	1.4	\$515.00	\$721.00	Review of newly submitted documentation: financial and business operations model documentation
Sauerlander, Gunter Stephan	Senior Associate	10/27/2022	1.5	\$515.00	\$772.50	Review and analysis of files uploaded to VDR - Updated TBs
Sauerlander, Gunter Stephan	Senior Associate	10/27/2022	1.6	\$515.00	\$824.00	Review and analysis of files uploaded to VDR - Responses from client

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sauerlander, Gunter Stephan	Senior Associate	10/27/2022	1.4	\$515.00	\$721.00	Review and analysis of files uploaded to VDR - Non-site costs
Sauerlander, Gunter Stephan	Senior Associate	10/27/2022	1.2	\$515.00	\$618.00	Review and analysis of files uploaded to VDR - R&D
Sauerlander, Gunter Stephan	Senior Associate	10/27/2022	0.3	\$515.00	\$154.50	Discussion of action plan and next steps
Alekseev, Alexey	Manager	10/28/2022	0.8	\$675.00	\$540.00	Ops team review IRL and missing documentation for client request (AA, GS, LB)
Alekseev, Alexey	Manager	10/28/2022	0.4	\$675.00	\$270.00	Review of materials, IRL, client meeting agenda dev.
Blessing, Luisa	Senior Associate	10/28/2022	1.3	\$515.00	\$669.50	Allocation document review with Trial Balances
Blessing, Luisa	Senior Associate	10/28/2022	0.7	\$515.00	\$360.50	Ops team review IRL and missing documentation for client request with Alekseev, Alex and Sauerlander, Gunter
Blessing, Luisa	Senior Associate	10/28/2022	0.5	\$515.00	\$257.50	Call with Sauerlander, Gunter to edit the IRL
Blessing, Luisa	Senior Associate	10/28/2022	0.2	\$515.00	\$103.00	Discussion of IRL and pending information with Sauerlander, Gunter
Blessing, Luisa	Senior Associate	10/28/2022	1.3	\$515.00	\$669.50	Planning on agenda on pending items for potential client call
Blessing, Luisa	Senior Associate	10/28/2022	1.6	\$515.00	\$824.00	Review of documentaiton and update of IRL
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	0.7	\$515.00	\$360.50	Ops team review IRL and missing documentation for client request

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	0.5	\$515.00	\$257.50	Review and edits to the IRL
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	0.2	\$515.00	\$103.00	Discussion of IRL and pending information
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	1.7	\$515.00	\$875.50	Preparation of management meeting agenda - topics and review
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	1.3	\$515.00	\$669.50	Preparation of updated information request list
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	1.1	\$515.00	\$566.50	Analysis of support and schedules in preparation for client meeting
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	1.9	\$515.00	\$978.50	Revision of files uploaded to VDR post client meeting
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	0.7	\$515.00	\$360.50	Updated to IRL post client meeting
Sauerlander, Gunter Stephan	Senior Associate	10/28/2022	1.3	\$515.00	\$669.50	Identification of follow ups for client
Blessing, Luisa	Senior Associate	10/31/2022	0.5	\$515.00	\$257.50	Summary overview to team of pending information from client
Blessing, Luisa	Senior Associate	10/31/2022	0.3	\$515.00	\$154.50	Internal alignment on next steps and document review with Gunter
Blessing, Luisa	Senior Associate	10/31/2022	0.3	\$515.00	\$154.50	Review of IT entanglements documentation
Blessing, Luisa	Senior Associate	10/31/2022	1.3	\$515.00	\$669.50	New shared services documentation, Tie out file and trial balance review

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Blessing, Luisa	Senior Associate	10/31/2022	1.1	\$515.00	\$566.50	Review of sales and logistic agreements between client and Emerson
Sauerlander, Gunter Stephan	Senior Associate	10/31/2022	0.3	\$515.00	\$154.50	Alignment on next steps and document review
Sauerlander, Gunter Stephan	Senior Associate	10/31/2022	1.9	\$515.00	\$978.50	Meeting agenda development - Identification of topics
Sauerlander, Gunter Stephan	Senior Associate	10/31/2022	1.2	\$515.00	\$618.00	Meeting agenda development - Revision
Sauerlander, Gunter Stephan	Senior Associate	10/31/2022	0.6	\$515.00	\$309.00	Meeting agenda development - Communication with client
Sauerlander, Gunter Stephan	Senior Associate	10/31/2022	1.5	\$515.00	\$772.50	Review and analysis of new files provided - Supply chain and other non-site costs
Sauerlander, Gunter Stephan	Senior Associate	10/31/2022	1.4	\$515.00	\$721.00	Review and analysis of new files provided - Allocations
Sauerlander, Gunter Stephan	Senior Associate	10/31/2022	1.4	\$515.00	\$721.00	Review and analysis of new files provided - IT and applications
TOTAL			150.50		\$82,043.50	

EXHIBIT D3

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Employee Tax Services: Payroll Tax Support (Hourly Fees)*)

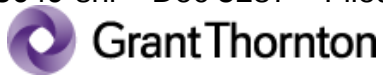
Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Bellovin, Hal	Managing Director	10/3/2022	1.00	\$765.00	\$765.00	Continued assistance with registration form project, review of various entities and future state and calls to discuss.
Cianciotta, Joe	Manager	10/4/2022	3.00	\$570.00	\$1,710.00	Continued discussions regarding registration forms and internal reorganization
Bellovin, Hal	Managing Director	10/4/2022	1.50	\$765.00	\$1,147.50	Continued discussions regarding registration forms and internal reorganization
Bellovin, Hal	Managing Director	10/11/2022	1.50	\$765.00	\$1,147.50	Continued assistance with registration form project, review of various entities and future state and calls to discuss.
Bellovin, Hal	Managing Director	10/13/2022	1.00	\$765.00	\$765.00	Continued assistance with registration form project, review of various entities and future state and calls to discuss.
Cianciotta, Joe	Manager	10/14/2022	3.50	\$570.00	\$1,995.00	Continued assistance with registration form project, review of various entities and future state and calls to discuss.
Bellovin, Hal	Managing Director	10/26/2022	2.50	\$765.00	\$1,912.50	Continued discussions regarding registration forms and internal reorganization
TOTAL			14.0		\$9,442.50	

EXHIBIT D4

INVOICES FOR PLAN SERVICES

The following is a summary of the invoices relating to Plan Services provided by Grant Thornton during the Fee Period. Copies of the actual invoices are attached.

GT Invoice No.	Total Amount	Invoice Date	Service Period	Plan Service Provided
954059640	175,900.00	11/30/2022	October 1-30, 2022	Business Advisory Services
954056893	\$9,442.50	11/29/2022	October 1-30, 2022	Employee Tax Services
Total:	\$185,342.50			



Grant Thornton LLP
1717 Main Street
Ste 1800
Dallas, TX 75201-4657

T 214.561.2300
F 214.561.2370
www.GrantThornton.com

This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Mr. Terrence Ronan, CFO
Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: November 30, 2022

Bill Number: 954059640

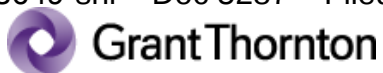
Client-Assignment Code: 0200102-00024

Client-Assignment Code: 0200102-00025

Fees for Business Advisory Services	\$ 175,900.00
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Total Amount of Bill:	\$ 175,900.00
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Terms: As agreed upon
Federal ID No. 36-6055558



Grant Thornton LLP
186 Wood Ave S # 4
Iselin, NJ 08830-2725

T 732.516.5500
F 732.516.5502
www.GrantThornton.com

This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: November 29, 2022

Bill Number: 954056893

Client-Assignment Code: 0200102-00017

Fees for professional services from October 1, 2022 to October 31, 2022 related to:

1) Payroll tax support based on hourly rates:
- Continued discussions regarding registration forms and internal reorganization \$ 9,442.50

Total Amount of Bill:	\$ 9,442.50
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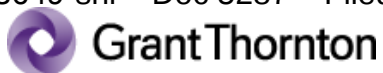
Terms: As agreed upon
Federal ID No. 36-6055558

EXHIBIT E

INVOICES FOR OCB TAX SERVICES

The following is a summary of the invoices relating to OCB Tax Services for which Grant Thornton seeks reimbursement pursuant to the Fourteenth MFS. Copies of the actual invoices also are attached.

GT Invoice No.	Amount	Invoice Date	Service Period	Type of OCB Tax Services
954052553	\$5,763.00	11/18/22	September 2022 Compliance processed in October 2022; Review of August's invoices filed with September's returns due in October 2022	Sales and Use Tax Compliance Services
954055131	\$1,637.70	11/29/22	October 1 through October 31, 2022	Global Mobility Services
TOTAL	\$7,400.70			



Grant Thornton LLP
186 Wood Ave S # 4
Iselin, NJ 08830-2725

T 732.516.5500
F 732.516.5502
www.GrantThornton.com

This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: November 18, 2022

Bill Number: 954052553

Client-Assignment Code: 0200102-00002

Client-Assignment Code: 0200102-00016

Sales & Use Tax Compliance & Invoice Review
September's 2022 Compliance processed in October 2022:

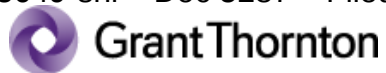
COMPLIANCE TOTAL: \$ 2,000.00

Review of August Invoices filed with September returns due in October 2022
(filed on a one-month lag), notices & consulting

INVOICE REVIEW & CONSULTING TOTAL: 3,763.00

Total Amount of Bill: \$ 5,763.00

Terms: As agreed upon
Federal ID No. 36-6055558



Grant Thornton LLP
1100 Peachtree Street
Suite 1200
Atlanta, GA 30309

T 404.330.2000
F 404.475.0107
www.GrantThornton.com

This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: November 29, 2022

Bill Number: 954055131

Client-Assignment Code: 0200102-00021

Professional services rendered per the detail on page 2: \$ 1,637.70

Total Amount of Bill: \$ 1,637.70

Terms: As agreed upon
Federal ID No. 36-6055558